

North Dakota Office of State Tax Commissioner  
As Contractor for Spirit Lake Tribe Tax Commissioner  
**Spirit Lake Motor Vehicle Fuel Tax Report**

Tax Type 61  
Form S01

61



Report for Month \_\_\_\_\_, 20\_\_\_\_

Check if Amended Report ☐

Business Name ( as it appears on your license)	FEIN	Suffix
Address	License #	
City, Town or Post Office, State, and Zip Code	Telephone #	

This report is due on or before the 25th of the month  
Mail to: Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck ND 58505-0599

Check box to cancel license ☐

Attach license. Cancellation date \_\_\_\_\_

Column A	Column B	Column C	Column D	Column E	Column F
Gasoline	Gasohol	Unblended Ethanol	Unblended Methanol	Blending Components	Column Totals
Pro. 065	Pro. 124	Pro. 241	Pro. 243	Pro. 122	

~~Do not make an entry in a shaded area~~

1. Inventory forward = last month's line 13 entries. ....						1. W
2. Gal. mfg., purchased, imported = Schs. 1+2+3. ....						2. X
3. Product transfers (+ or -) within tax type 61. ....						3.
4. Not used for tribal report. ....						4. D
5. Not used for tribal report. ....						5. F
6. Gal. taxable at \$.23 per gal. = Schs. 5A+5Q. ....						6.
7. Gal. from \$.23 per gal. tax-pd inven. = Sch. 10G. ....						7. H
8. Net gal. taxable at \$.23 per gal. = lines 6-7. ....						8. Q
9. Net gal. gasohol taxable at \$.23 per gal. = lines 6-7. ....						9. A
10. Gal. non-taxable = Schs. 6+7. ....						10. N
11. Gal. tax-exempt = Schs. 8+10. ....						11. L
12. Book inventory = lines 1+2+3 - 6-10-11. ....						12.
13. Ending physical inventory. ....						13. Y
14. Gains: IF line 12 is less than line 13, enter dif. ....						14. 4
15. Losses: IF line 12 is greater than line 13, enter dif. ....						15. Z
16. Tax due at \$.23 per gal. = \$.23 x line 8. ....						16. C
17. Tax due at \$.23 per gal. on gasohol = \$.23 x line 9. ....						17. R
18. Tax subject to allowance = lines 16+17. ....						18.
19. Collection allowance = .02 x line 18. ....						19. I
20. Not used for tribal report. ....						20. M
21. Total tax due = lines 18-19. ....	For lines 1 through 17, enter the total of Columns A through E in Column F					21.
22. Penalty = .05 x line 21 (min. \$.500). ....						22. T
23. Interest = .01 per month x line 21. ....						23. U
24. Insp. Fees = total of Col. F (lines 8+9+11) x .00025. ....						24. 6
25. Tax credits available from prior months or audit. ....						25. V
26. Total due = lines 21+22+23+24-25. ....						26.

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Taxpayer

Title

Date

Signature of Preparer Other Than Taxpayer

Date

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# Spirit Lake Motor Vehicle Fuel Reconciliation of Gains & Losses



(Complete only when reconciling to determine tax due on losses)

Business Name	FEIN	Suffix	Period Covered - Month and Year
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**If reconciliation covers more than a one-month period:**

Complete lines 27 through 40

**If reconciliation covers current report month only:**

*Use the entries on page 1, Column F, lines 14 and 15 to determine the net gain or net loss.*

- If Column F, line 14 is greater than Column F, line 15, subtract line 15 from line 14 for a net gain - transfer the net gain to page 2, Column F, line 35 and stop there.
- If Column F, line 15 is greater than Column F, line 14, subtract line 14 from line 15 for a net loss - transfer the net loss to page 2, Column F, line 36 and complete the remaining applicable lines.
- The loss allowance for line 37 = .005 x the entry on page 1, Column F, line 2.

## Use only Column F totals for this reconciliation

Covers Period From _____ through _____ Month, Year Month, Year		Column F Totals
27. Physical inven. = transfer entry from p. 1, Col. F, line 1 (from report for first month in reconciliation period) . . . . .		27.
28. Gal. mfg., purchased, imported = sum. of p. 1, Col. F, line 2 . . . . .		28.
29. Gal. taxable at \$.23 per gal. = sum. of p. 1, Col. F, line 4 . . . . .		29.
30. Gal. taxable at \$.23 per gal. = sum. of p. 1, Col. F, line 6 . . . . .		30.
31. Gal. non-taxable = sum. of p. 1, Col. F, line 10 . . . . .		31.
32. Gal. tax-exempt = sum. of p. 1, Col. F, line 11 . . . . .		32.
33. Book inventory = lines 27+28-29-30-31-32 . . . . .		33.
34. Ending physical inventory = transfer entry p. 1, Col. F, line 13 . . . . .		34.
35. Gains: IF line 33 is less than line 34, enter dif. . . . .		35.
36. Losses: IF line 33 is greater than line 34, enter dif. . . . .		36.
37. Loss allowance = .005 x line 28 . . . . .		37.
38. Documented casualty losses. . . . .		38.
39. Taxable excess losses = lines 36-37-38 . . . . .		39.
40. <b>Tax due at \$.23 per gal. = \$.23 x line 39</b> (enter here, and on p. 1, Col. F, line 20) . . . . .		40.